In the Claims:

Please cancel claim 29, without prejudice, amend claim 23, and add new claim 35 as follows:

1-22. (Canceled)

23. (Currently Amended) A liquid crystal display configured to enclose liquid crystal comprising:

a thin film transistor substrate including a first substrate, a plurality of bus lines formed on the first substrate such that they intersect each other, pixel regions defined by the bus lines, a thin film transistor formed in each of the pixel regions, a resin color filter layer formed in each of the pixel regions, and a pixel electrode formed in each of the pixel regions;

a common electrode substrate including a second substrate and a common electrode formed on the second substrate, the common electrode substrate being provided in a face-to-face relationship with the first substrate;

a liquid crystal sealed between the thin film transistor substrate and the common electrode substrate; and

a columnar spacer having laminated resin layers including the resin color filter layer and a resin layer made of photosensitive acrylic resin and configured to be in

contact with the liquid crystal for maintaining a cell gap between the thin film transistor substrate and the common electrode substrate.

24. (Canceled)

- 25. (Previously Presented) A liquid crystal display according to claim 23, wherein the second substrate is lighter in weight than the first substrate.
- 26. (Original) A liquid crystal display according to claim 23, wherein the second substrate is formed from a glass material including alkaline components.
- 27. (Original) A liquid crystal display according to claim 26, wherein the glass material includes 1 % or more alkaline components.
- 28. (Original) A liquid crystal display according to claim 23, wherein the second substrate is formed from a resin material.

29-30. (Canceled)

- 31. (Previously Presented) A liquid crystal display according to claim 23, wherein at least surfaces of the bus lines facing the first substrate is formed from a low reflection material.
- 32. (Previously Presented) A liquid crystal display according to claim 23, wherein at least surfaces of a drain electrode and a source electrode of the thin film transistor facing the first substrate are formed from a low reflection material.
- 33. (Previously Presented) A liquid crystal display according to claim 23, wherein the second substrate has a thickness smaller than that of the first substrate.
- 34. (Previously Presented) A liquid crystal display according to claim 23, wherein the thin film transistor substrate is located adjacent to a display side.
- 35. (New) A liquid crystal display configured to enclose liquid crystal according to claim 23,

wherein the resin layer made of photosensitive acrylic resin has a width that is approximately equal to a width of the resin color filter layer.